

PARTIES

3. The Petitioner in this action is JAY S. PETERSON, (Peterson), whose address is 1024 1st Street, Fremont, NE 68025.

4. The Respondents in this action are the United States of America, the Internal Revenue Service (hereinafter "IRS") and **LINDA HAWS, Special Agent** (Haws).

5. Haws is the IRS official that issued the alleged summons which is the subject of this controversy. Haws's mailing address is SBSE Examination M/S 4130 OMA, 1616 Capitol Avenue, Suite 435, Omaha, NE 68102-4919.

6. The Third Parties from whom IRS seeks records is – Homecomings Financial LLC – Legal Dept., Virginia Drive, Ft. Washington, PA 19034.

7. The third party summons was issued to Homecomings Financial LLC on March 29, 2012 (see Exhibit "A" the IRS summons issued to Homecomings Financial LLC, a true and correct copy attached hereto). On or about April 27, 2012, Homecomings Financial LLC is scheduled to comply with the IRS summons, surrendering Peterson's records to the IRS.

CAUSES OF ACTION AGAINST RESPONDENTS

For the Causes of Action against the Respondents, and each of them, Peterson alleges as follows:

I. First Cause of Action Against Respondents

8. The Summons set forth herein above, is in violation of the statutory summons process and should be quashed because IRS failed to give Peterson timely notices required by 26 U.S.C., Section 7609(a)(1), *i.e.*, 20 days notice prior to the date set to turn over the records requested. As a consequence Peterson was not given the opportunity to timely file a Petition to Quash the Summons pursuant to Section 7609(b)(1).

II. Second Cause of Action Against Respondents

9. The IRS is in violation of the statutory summons process as they failed to provide Peterson advance notice that contact with any of these third parties were to be made; and, failed to periodically provide Peterson with a record of persons contacted by IRS about Peterson as required by Section 7602(c)(1)&(2).

III. Third Cause of Action Against Respondents

10. Peterson alleges upon information and belief that the summonses, and each of them, were issued while a referral for criminal prosecution to the Department of Justice is pending, which was made by the IRS in violation of Section 7602(d)(2)(A).

IV. Fourth Cause of Action Against Respondents

11. The Respondents are abusing the Court's process and the summons process under Section 7609(h) by issuing multiple summonses in multiple jurisdictions in an attempt to inhibit and undermine the petitioner from exercising his right to mount an adequate defense to quash the summonses pursuant to Section 7609 contrary to the

Congressional intent of Section 7609.

V. Fifth Cause of Action Against Respondents

12. Because of the violations and abuses of the summonses process as alleged within paragraphs 8 through 11, inclusive, the IRS failed to meet the "GOOD FAITH" requirement of the *Powell*² standard.

VI. Sixth Cause of Action Against Respondents

13. Respondents, contrary to law have caused, or will cause, Peterson's records to be turned over to Homecoming Financial LLC in violation of the Privacy Laws of the United States of America.

VII. Seventh Cause of Action Against Respondents

14. Respondents contrary to law will cause, or has caused, Peterson's records to be turned over to the IRS in violation of the Privacy Laws of the State of Pennsylvania and in violation of Peterson's United States Constitutionally protected rights under the 4th and 14th Amendment of the U.S. Constitution.

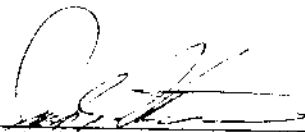
² *United States v. Powell*, 379 U.S. 48, 85 S.Ct. 248 (1964).

PRAYER FOR RELIEF

Wherefore, Peterson respectfully requests that this Court:

1. QUASH the third party administrative summons of March 29, 2012, to Homecomings Financial LLC for the records pertaining to JAY S. PETERSON, and;
2. Peterson any and all other relief that the Court deems just and prudent, the foregoing considered.

Dated: APRIL 17, 2012



JAY S. PETERSON, Petitioner, *Pro Se*
1024 E. 1ST Street
Fremont, NE 68025

CERTIFICATE OF SERVICE

I, JAY S. PETERSON, certify that pursuant to IRC §7609(b)(2)(B) true copies of the attached "Petition To Quash IRS Third Party Summons" have been served, on this 19th day of April, 2012, via Certified Mail to each of the following parties:

Cert. Mail # 7511150 3000 1110 3787

Internal Revenue Service

Linda Haws, IRS AGENT

1616 Capitol Avenue, Suite 435

Omaha, NE 68102-4919

Cert. Mail # 7511150 0000 1110 3776

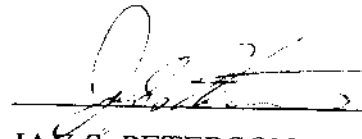
Homecomings Financial LLC – Legal Department

190-FTW-L951100

Attn: Legal Department

Virginia Drive

Ft. Washington, PA 19034



JAY S. PETERSON, *pro se*

Cc: James A. Byrne Federal Court House – Philadelphia, PA
Michael E. Kuntz, Clerk of Court
601 Market Street
Philadelphia, PA 19106-1797



Summons

In the matter of Jay S. Peterson (507--62-3464), 1024 E. 1st Street, Fremont, NE 68025-5718

Internal Revenue Service (Division): Small Business Self Employed

Industry/Area (name or number): Area 4

Periods: Calendar years ending December 31, 2010.

The Commissioner of Internal Revenue

To: Homecomings Financial LLC or any successor in interest

At: 190-FTW-L951100 Attn: Legal Dept., Virginia Drive, Ft. Washington, PA 19034

You are hereby summoned and required to appear before Internal Revenue Agent, Linda Haws, and/or her designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability for the purpose of bringing into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See attachment for requested information.

If cost of providing summoned information in excess of \$1000.00 please contact examiner at (402)233-7380.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

SBSE Examination M/S 4130 OMA, 1616 Capitol Avenue Suite 435, Omaha, NE 68102-4919 (402) 233-7380

Place and time for appearance at Personal appearances not required if mailed to SBSE Exam M/S 4130 OMA, 1616 Capitol Avenue Suite 435, Omaha, NE 68102



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 10-2010)
Catalog Number 21405J

on the 27 day of April, 2012 at 9:00 o'clock a. m.

Issued under authority of the Internal Revenue Code this 29 (year) day of March, 2012 (year)

Linda Haws
Signature of Issuing officer

Internal Revenue Agent

Shirley M. Van
Signature of approving officer (if applicable)

Shirley M. Van
Title

Part C — to be given to noticee

EXHIBIT A